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FINANCE DEPARTMENT

NOTIFICATION

The 25th October, 2024

S.R.O. No. 553/2024— In exercise of the powers conferred by sub-section (2) of Section 23 of the Odisha Goods and Services Tax Act, 2017 (Odisha Act 7 of 2017), the State Government, on the recommendations of the Goods and Services Tax Council, do hereby make the following amendments in the notification of the Government of Odisha in the Finance Department No. 19680-FIN-CT1-TAX-0022-2017, dated the 28th June, 2017, published in the Extraordinary issue No. 1131 of the *Odisha Gazette*, dated the 28th June, 2017 bearing **S.R.O. No. 293/2017**, namely:—

In the said notification, after the opening paragraph, the following proviso shall be inserted, namely :—

“Provided that nothing contained in this notification shall apply to any person engaged in the supply of metal scrap, falling under Chapters 72 to 81 in the first schedule to the Customs Tariff Act, 1975 (51 of 1975).”.

2. This notification shall be deemed to have come into force with effect from the 10th day of October, 2024.

[No.29674 —FIN-CT1-TAX-0005/2023/F.]

By Order of the Governor

PRIYABRAT MISHRA

Under Secretary to Government